May 25. 2014
[redacted]
Hauppauge, NY [redacted]

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Honorable Judge Cedarbaum,

My name is Michael T. Welch and I am pleased to have been included among a number of supporters of Stephen Walsh that wish to attempt to convey to you a message and more complete image of the complete person whom I have known for over fifty years. My acquaintance with him grew from school mate to friend over the years as we had common interests and similar family lives. Knowing a person as they mature from student to employee, to husband, to father, to business man and respected community leader provides a perspective far beyond a small snap shot of time.

I am a professional educator retiring as Director of Secondary Education for the largest suburban school district in New York located in Brentwood on Long Island. During a thirty three year career I held positions of science supervisor, secondary principal, in addition to district administrator. In those capacities I was responsible for hiring, the supervision and development of staff and, on occasion, the termination of employees. The exercise of these duties requires among other attributes, an ability to assess abilities and quality of character.

During my long association with Mr. Walsh, I became familiar with a person who became successful and respected as a result of intelligence, initiative and most important integrity. Over a long and distinguished career his honesty and reliability encouraged others to seek his guidance and direction. From family members to business associates he held a well deserved position of trust. His philanthropy, both publicly acknowledged and quietly purveyed, should not go unnoticed in deciding the consequences of a serious lapse in judgment which he sincerely regrets.

I respectfully ask that you consider the whole person as you decide the outcome of this difficult matter.

Sincerely,

Michael Welch

Exhibit 5

5/21/2014

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cedarbaum:

I am very proud to call myself Stephen Walsh's mother. While I do not fully understand this situation, I do know that my son is truly remorseful for any harm others have suffered due to his actions. I also know that I am not the first parent to claim that they have an exceptional child, so I will provide you with examples that I believe demonstrate how Steve is an exceptional son, brother, father, friend, and person.

Steve never asked for anything and expected nothing from his father and me. There came a time when Steve needed braces, which required a $500 deposit. While we were comfortable financially, we did not have a lot to spend on extras. Unbeknownst to me, Steve had been caddying afterschool. He gave me the $500 deposit from the money he had been saving from his job. He never once asked to be repaid.

Steve has always worked during school breaks (though he didn't always love the jobs he had). Even when we told him that he could do something else, he still insisted on working. He would save the money that he made working during breaks and ask his father's permission before he used it. Even though it was his money, Steve felt it was important to get his father's permission. This was a sign of respect to his father and me.

Steve was a wonderful son to his father, who passed away a couple years ago, and continues to be a wonderful son to me. He has never once hung up the phone with me before saying "I love you." He has always relished his role as a big brother to his two younger sisters, despite the significant age gap between them (six and a half years and nine years), and they have always been and continue to be extraordinarily close. It brings me so much joy to see what an utterly devoted and dedicated father my son turned into. He has raised three wonderful, kind, and educated children. He loves his children more than anything else in this world.

I always marvel at the fact that Steve is still very close with friends he met in second or third grade. I don't believe that many people can say that, but Steve can. Likewise, not many people can say that their alma mater has honored them by naming a part of the school after them, but Steve can. Indeed, the University at Buffalo honored him by naming its basketball office complex after him.

One of the things that makes Steve so exceptional is that his desire to help others extends far beyond his family members. One of my fondest memories is of a benefit I attended with Steve, which was hosted by one of the Alzheimer's charity foundations he worked with for many years. They were presenting him with an award. I was absolutely shocked by the number of individuals who approached me and told me how much they loved Steve and how important he was to them. It is a wonderful feeling to know your child is loved. It brings me deep pain to think of how he is suffering now because of his mistakes.

I hope that this letter allows you to see that at his core, Steve is an exceptional man. Like many other exceptional men, he has made mistakes. But Steve is committed to devoting the rest of his life to good, helping others, and atoning for his mistakes.

Sincerely,

Shirley Walsh

Shirley Walsh

Exhibit 6

June 12, 2014

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Honorable Judge Cedarbaum,

I am writing to you regarding my brother-in-law Stephen Walsh. My name is Gary Monahan and I have been married to Stephen's sister Barbara for 43 years. Within those 43 years, I worked as a Police Officer for 30 years and I am now retired.

Throughout the years, Stephen has always been there for his family and friends. I have witnessed how much love and dedication he has shown to his parents and sisters.

When my wife was diagnosed with Multiple Sclerosis, Stephen was the first one to step up and make sure that she got the best medical care. He always reached out whenever a family member needed his help and guidance. At one time, his nephew Adam needed a place to live and Stephen took him in to live with his family. He did this unselfishly and wanted to help this young boy during a difficult time in his life and treated him like his very own son.

The last few years have been very hard for Stephen not knowing his fate. He has shown his strength by joining Alcoholic Anonymous. He has not only been helping himself, but he has been giving his time in order to guide others at the group meetings and counsel other members when needed.

Judge Cedarbaum, I hope that when sentencing my brother-in-law, mercy and leniency will be taken. I hope that you will please take into consideration all the people that Stephen has helped over the years and all the selfless actions he still continues to do. Stephen has shown remorse and a strong desire to move on with his life in a very positive direction plus always be there for his family.

Respectively,

Gary Monahan

Gary Monahan

Exhibit 7

Denis F. Cronin
[redacted]
New York, New York [redacted]

June 10, 2014

Hon. Miriam G. Cedarbaum
United Stated District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cedarbaum:

I am a former partner at the law firm of Wachtell, Lipton, Rosen & Katz and a retired senior partner of the firm Vinson & Elkins in New York City. I have known Steve Walsh for more than twenty-five years. Our children went to the Buckley County Day School on Long Island and Steve and his then wife, Janet, and my wife Linda, were very active at the school for years.

We got to know them much better when his wife started the Long Island Alzheimer's Foundation (LIAF), a not for profit group that was created to support those afflicted with this horrific disease and their caretakers.

As you know, Alzheimer's disease is terminal and destroys the mind of the afflicted and often substantially impairs and often destroys the families of the caretakers because of the intense care and cost required by the long duration of the disease. In the late 1980's, there was little awareness of the disease and its broad destructive powers. Steve and Janet were among the first to understand the disease and moved to do something about it. Their interest in helping others was key in starting LIAF and sustained it from the very spare beginnings and nurtured it into the best organization of its kind on Long Island and one of the very best in the country.

Steve Walsh is one of the finest men I know. He is a humble man of humble origins who, notwithstanding many successes in his life, has never forgotten where he came from and why it is important to help others find a better place in life. His work with LIAF is a singular accomplishment that has helped thousands of people burdened with Alzheimer's disease and contributed in so many ways to relieve some of these burdens while seeking a cure for the disease.

Steve has acknowledged to me his feelings in the criminal matter before you and his remorse for his conduct. Each year I get older (I have been a lawyer for 42 years), I try to be more forgiving of those who have transgressed in whatever way. It is part of the human condition to make mistakes, to sometimes disappoint our loved ones and colleagues and to violate the norms of behavior that we have been taught, strive to achieve and to maintain. Steve has done all of that but there is a profound goodness in Steve. He has been a wonderful husband, father and friend, faithful and true and loving in so many ways. He still has a strong desire to help others who need help. He is by no means young, but he still has much to give during his life time.

Please consider that goodness and desire to help others, as well as his remorse, as you determine his sentence. Thank you for your consideration.

Very truly yours,

Denis F. Cronin

Exhibit 8

August 14, 2014

To: Honorable Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse

From: Jayne Greene MA, MSN, BC NP
Director Nassau County Division of Chemical Dependency

In Regards to: Stephen Walsh

I am writing this letter in support of Mr. Stephen Walsh, who is facing incarceration. From a personal standpoint, Stephen has been a close family friend for greater than twenty years. He is an exemplary father which is evidenced by his daughter's and sons' success and their continued love for their Dad. I thought so much of him that my daughter is like a member of their family. He was a man I could trust even with my own child. We met when our daughters developed a close friendship that centered on sports, athletic related activities and school. I knew Stephen Walsh as a committed father, a dedicated community supporter, activist, and philanthropist. He was also a genuinely nice, loving individual who was welcoming, fun and never pretentious.

Stephen Walsh also suffered from Substance Abuse Disorder. He was open and honest about his problem with alcohol and I never knew him to drink. Looking back, I believe, Stephen stopped drinking but he never committed to a recovery program. Stephen believed he could do this on his own and like so many other individuals suffering from addiction he relapsed.

From a professional standpoint, as a Director working within Nassau County Division of Chemical Dependency, for greater than twenty years, I know that stopping the use of a substance does not equate to recovery. If you do not respect your "addiction" and the power it has over you, you will relapse. Mr. Walsh relapsed, and it is my belief that the relapse caused a cascading series of events which negatively affected his professional judgment. The National Council on Alcoholism and Drug Dependence has published job performance Substance Use Disorder indicators that include but are not limited to, poor concentration, lack of focus, carelessness, mistakes, errors in judgment, and needless risk taking resulting in poor job performance and negative outcomes.

Today Stephen Walsh is actively involved in his recovery as evidenced by AA attendance, obtaining and utilizing a sponsor and volunteerism. He is revitalized and speaks about recovery with enthusiasm, focus and commitment that he did not have before. Because of Stephen's continued efforts to right what he has done wrong I respectfully request the court to consider continued treatment in lieu of incarceration.

Exhibit 9

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New York, NY 10018
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RedLand Strategies

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Unite States Court House
500 Pearl Street
New York, New York 10007

May 12, 2014

Your Honor:

I take this opportunity to write to you on behalf of my friend, Steve Walsh, to ask for a consideration of leniency when you sentence him.

Please permit me to provide you with some of my background. I was fortunate to have been elected to office twelve times, and to have served in both houses of the legislature from 1990 until 2007. I then became the Deputy Secretary for Public Safety, and became the Senior Law Enforcement and Homeland Security official in the state. In this position, I received and still maintain a national security clearance. I have also served on various transition teams as well as the Homeland Security Advisory Council. I am currently a member of the New York State Bar in good standing.

During my tenure as a public official, I have been asked numerous time to supply letters for consideration by a judicial official for leniency prior to sentencing. I have previously resisted all requests. I write on behalf of Steve because of the traits and character that he has demonstrated to me during our friendship.

I first met Steve though his wife, Janet and their work on the Alzheimer's Foundation. It was through these interactions that I saw first hand the caring and compassion that Steve had for those suffering from the disease. Later, Steve took interest in my political career and urged me to seek higher office. In fact, Steve became an integral part of my exploration in running for Governor. During our discussions, he always insisted that I pledge to do the right thing and that I would conduct myself appropriately should I achieve such high office.

I am unaware of the specifics regarding Steve's conviction and therefore cannot speak specifically to any mitigating factors. Steve's general character, however, is my motivation for writing this letter and asking for leniency in the sentence that you hand down.

"At the intersection of Public Safety, Government Relations and Business Solutions"

RedLand Strategies

519 Eighth Avenue
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Sincerely,

Michael Balboni

"At the intersection of Public Safety, Government Relations and Business Solutions"

Exhibit 10

FIRST LONG ISLAND INVESTORS, LLC, ONE JERICHO PLAZA, SUITE 201, JERICHO, NEW YORK 11753-1673
(516) 935-1200 FAX (516) 935-1274

June 3, 2014

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, NY 10007

Dear Judge Cedarbaum:

My name is Robert D. Rosenthal and I am writing this letter to your Honor on behalf of Steve Walsh. I have known Steve on a social, business, and philanthropic basis for over twenty years. I consider him a good friend and a big hearted person. However, I take very seriously the crime he has pleaded guilty to.

I am Chairman, CEO and Chief Investment Officer of First Long Island Investors, LLC, an employee owned wealth management firm. I am also a lawyer admitted to the New York Bar. First Long Island Investors, LLC and myself have never been sued by a client, and we have never been subject to a regulatory action by any State or Federal Agency. Accordingly, I understand the nature of Steve's crime and its seriousness.

However, I also know Steve as a person. As I was also a former Co-Chairman and Co-CEO with Steve in running and being minority partners in the New York Islanders, the professional hockey team, I got to know him very well. I will categorically state, that during our partnership in the Islanders for almost seven years (including the time it took to consummate the purchase of our respective interests in the team), Steve conducted himself in a highly ethical and professional manner. He was courteous, respectful, and sensitive in dealing with people at all levels. This includes those who acted as ushers and parking attendants as well as members of the Board of the National Hockey League. He devoted himself to the operations and success of the team and was respected by all. However, he was more of a big picture executive, and did not get involved in the detail of the many legal and operating agreements. Apparently, this trait may have hurt him in his other business ventures.

Before getting involved with Steve in the purchase of interests in the team in 1992, we conducted due diligence on Steve and his partner Paul Greenwood. We explored their prior business dealings. We uncovered no wrong doing, and were satisfied to go forward acquiring an interest in the team contemporaneously, with Steve's partnership's acquisition of an interest in the team.

Most of our dealings prior to the purchase and during our tenure as minority owners and operators of the team were with Steve and not Paul Greenwood. Mr. Greenwood had very little to do with the team, whereas Steve spent the majority of his time focusing on the team (1992-1997).

At the same time that we were involved with the N.Y. Islanders, I got to know Steve as a family person. I met all of his family including his mother and late father as well as his former wife and each of his children. I found him to be a devoted family person. He took interest in the activities of his children including their sports events, schooling and careers. He was always very proud of his kids and remains so today as they have blossomed into fine constructive younger adults. I also came to know his former wife Janet. Janet was committed to the advancement of treatment for Alzheimer's disease. Steve and Janet formed an organization on Long Island to raise funds to help in the research and treatment for this dreaded disease. Steve worked tirelessly to help in the creation and success of events for this purpose. He was hands on in this endeavor and was proud of the organization's accomplishments. Steve was and is always there for his family and family members of his good friends. As an example, I recall being at an event for Alzheimers with Steve where he introduced me to Hall of Fame baseball player Hank Aaron who was speaking at the event. I mentioned to Steve that it would be very special and important to me if I could get an autographed baseball for my young son. Steve remembered my request and weeks later he delivered to me the autographed baseball from Mr. Aaron. My son still proudly displays this autographed baseball in his room in our home. When Steve and I speak, he always asks how my children and wife are doing as he remembers them from our days together at the Nassau Coliseum attending Islander games. I strongly believe that Steve's devotion to his family (he still visits his elderly mother in Florida) and his caring for the children and spouses of his friends is an indication of the real person he is.

I should also point out that Steve introduced me in 1992 to the North Shore Long Island Jewish Health System where I serve as a trustee and member of the executive committee (in 1992, it was the North Shore University Hospital). Steve had been active at North Shore when it was contemplating a new cardiology initiative. Steve convinced me to get involved based on his passion for serving the community. I continue to work on behalf of the system and I owe my introduction to it to Steve. And today, that cardiology initiative has led to a nationally recognized program run by the very doctor that Steve and I supported back in 1992.

As an investment executive and a lawyer, I take very seriously the crime that Steve has pleaded guilty to. However, I believe that Steve's exemplary participation in the community, his devotion to his children, and the positive traits that he has demonstrated to many of us who have known him over the years, should be given serious consideration in determining his sentence. I would urge you to consider the most lenient sentence possible when reflecting on all the good that Steve is. I understand that he has made a terrible mistake that has ruined his business reputation and an outstanding record in serving the community. He has lamented to me that he should have paid more attention to what was going on in his business. But as I stated earlier, Steve has never been known to pay attention to detail, and he is a trusting individual. I believe both of the forementioned has contributed greatly to the trouble he is currently in. Nevertheless, in discussions with me, Steve takes responsibility for his crime.

I believe strongly that Steve can make a much greater contribution to society by continuing his philanthropic and community efforts. Also, his support of his children who are still maturing is important to their development. At close to age 70, I am not sure what incarcerating him will do as he is not, in my opinion, a danger to society in any way. I know he has pleaded guilty to a serious crime, but I would hope there are other options to being incarcerated that would still repay society while permitting him to contribute to his family and society.

Steve Walsh is a good human being who has made a serious mistake. I hope that the Court finds this letter helpful in its deliberations on finding a suitable punishment for his crime given the many positive attributes and contributions that Steve has made, and could continue to make given the opportunity. I thank you for taking the time to consider my letter in support of Steve Walsh.

Sincerely,

Robert D. Rosenthal

RDR/lsb

S. Walsh let 6-14

Exhibit 11

[redacted]
Plandome, New York [redacted]

June 9, 2014

Hon. Miriam G. Cedarbaum
United States District Court
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, N.Y. 10007

Dear Judge Cedarbaum:

I am writing to you in support of my friend, Steve Walsh. My friendship with Steve goes back over twenty five years when our sons became fast friends in Pre-K. The boys are now men and work together at the same firm.

My first meeting with Janet and Steve Walsh was remarkable in that they were down to earth in a social setting where others tended to be haughty. Their lovely home in Sands Point was always open to friends, family and many dogs and they were a hospitable and charming couple. My son loved being with them and I felt confident leaving him in their care. His affection for them continues to this day.

When my son was nine years old, my husband and I separated. Steve and his wife were acutely aware of what a difficult time it was for my son, Ryan, and made a concerted effort to ease his adjustment to his new circumstances. In fact they did the same for me. Steve and Janet always included me in holiday celebrations and family events. Many of my friends forgot me; the Walshes did not. Steve and Janet gave me emotional support and a social outlet. They gave my son a second home and treated him like their own.

Steve and Janet were also tireless philanthropists. The Long Island Alzheimer's Foundation would not exist but for their talents and efforts. Having attended many events that they supported, I was always impressed by their commitment to the community their organization serviced.

My relationship with Steve is founded on friendship. He was incredibly kind and good to me at a difficult point in my life. He was wonderful to my child. The man I know is loving, kind, generous and considerate and a good father.

It is important to know that I spent forty years as a probation officer in Nassau County, retiring four years ago as Chief Deputy Director. Based on my many years of experience, I sincerely believe that the community would be much better served if Steve Walsh were to receive a sentence of probation rather than to do time in prison.

Thank you for considering all I have said in support of Steve Walsh.

Respectfully,

Janice M. Collins

Exhibit 12